

EMPLOYER'S OBLIGATIONS FOR FORM W-4 or DE 4

FORM W-4 FILED, NO DE 4

Employers are required to submit to the Internal Revenue Service (IRS), copies of any Form W-4s obtained from their employees that claim:

- More than 10 withholding allowances, or
- Exemption from withholding, when the usual weekly wages will exceed \$200 per week.

If the Form W-4 is sent to the IRS you should treat the form as valid for State withholding purposes until notified by the IRS to withhold using a different number of withholding allowances.

FORM W-4 AND DE 4 FILED

When Form W-4s are not reportable to the IRS, but the DE 4s meet the above stated reporting requirements, employers are required to send copies of any DE 4s to the Employment Development Department (EDD) with the next Quarterly Wage Report (DE 6).

Continue to treat the same employees' DE 4s as valid for State withholding purposes until notified by the Franchise Tax Board (FTB) to withhold using a different number of withholding allowances.

If Form W-4s are being submitted to IRS, it is not necessary to send DE 4s to the EDD.

REQUEST FOR REVIEW OF IRS OR FTB DETERMINATION

If an employee disagrees with an IRS (with regard to State withholding) or FTB determination, a review may be requested by the employee by writing to: Franchise Tax Board, W-4 Unit, PO Box 2952, Sacramento, CA 94240-0000.

ASSISTANCE WITH ANY QUESTIONS OR SPECIFIC PROBLEMS

If you need assistance, please contact the nearest Employment Tax Customer Service Office. Telephone numbers are listed under the "State Government Offices" section of the telephone directory under Employment Development Department.